

GOVERNMENT OF THE DISTRICT OF COLUMBIA
OFFICE OF TAX AND REVENUE



December 20, 2002

OWNER
ADDRESS
CITY, STATE

Use Code: _____ Square: _____ Suffix: _____ Lot: _____

Dear Property Owner,

This letter is to notify you that the above referenced real property is currently listed in District of Columbia records as a vacant property. Recently enacted legislation provides that vacant property is to be taxed under a new "Class 3 Property" classification on future tax bills. The new Class 3 Property classification is effective for the real property tax year beginning October 1, 2002 and ending September 30, 2003. The tax rate adopted for "Class 3 Property" is \$5.00 per \$100.00 of assessed value. This rate will be applied to the tax year 2003 assessment of your property. You were notified of your tax year 2003 assessment on March 1, 2002. The first tax bill reflecting the new tax class will be mailed to you in February 2003 and payment is due on March 31, 2003.

There are certain exceptions that will allow vacant real property to be taxed at either the lower Class 1 Residential Property Tax Rate or the lower Class 2 Commercial Property Tax Rate. Class 1 Property is taxed at \$0.96 per \$100.00 of assessed value and Class 2 is taxed at \$1.85 per \$100.00 of assessed value. The exception criteria are listed on the enclosed Class 3 Property Classification Exception Form. If you believe your real property qualifies for the Class 1 or the Class 2 Property Tax Rate, you must file an appeal of the Class 3 Property classification with the Real Property Tax Administration on or before January 21, 2003. If you do not file by this date, your tax year 2003 tax bill will be based upon the Class 3 Property Tax rate of \$5.00 per \$100.00 of assessed value.

To file an appeal, check the appropriate items on the Class 3 Property Classification Exception Form and attach the necessary supporting documentation. The form must be fully completed. Please type or print all information, including the property address, square, suffix and lot numbers, and telephone number. Sign and date the form in the space provided. Send the entire package (including forms and supporting documentation) to: **Real Property Tax Administration, P.O. Box 176, Washington, DC 20044**, or deliver it to the Office of Tax and Revenue, Customer Service Center, 941 North Capitol Street NE, 1st floor, Washington DC, 20002. For telephone inquiries, please call (202) 727-4TAX (727-4829).

Sincerely,

Thomas W. Branham
Chief Assessor

Enclosure: Class 3 Classification Exception Form